



# County of Los Angeles CHIEF EXECUTIVE OFFICE

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WILLIAM T FUJIOKA  
Chief Executive Officer

Board of Supervisors  
GLORIA MOLINA  
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Third District

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MICHAEL D. ANTONOVICH  
Fifth District

October 7, 2008

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**USE OF ADDITIONAL FISCAL YEAR (FY) 2007-08 GENERAL FUND, HOSPITAL  
ENTERPRISE AND SPECIAL FUNDS/DISTRICTS' FUND BALANCE IN  
FY 2008-09 COUNTY BUDGET  
(ALL DISTRICTS) (4 VOTES)**

**SUBJECT**

This supplemental budget request reflects the Chief Executive Officer's (CEO) recommended changes to the 2008-09 Adopted Budget, which was adopted by your Board June 17, 2008. Approval of these recommendations, along with any approved motion(s), will result in the adoption of the 2008-09 Final County Budget.

**IT IS RECOMMENDED THAT YOUR BOARD:**

1. Approve the attached recommended changes and corresponding appropriation adjustments (Budget Adjustment No. 1 – 142) to the FY 2008-09 General County Budget. These changes transfer \$390,218,000 from the Appropriation for Contingencies to various budgets including \$187,167,000 in reserve in the Provisional Financing Uses budget; increase appropriation that is fully offset by revenue; and transfer appropriation from one budget unit to another or redirect existing appropriation or revenue as a result of ministerial changes.
2. Approve the attached recommended changes and corresponding appropriation adjustments (Budget Adjustment No. 143 – 192) to the FY 2008-09 Special Funds/Special Districts Budget, which are fully offset with various financing sources.

*"To Enrich Lives Through Effective And Caring Service"*

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3. Approve the revised total project budgets of \$1,794,000 for the Schabarum Park Bridge Project (Capital Project No. 86889) and \$2,120,000 for the Eastern Avenue Hillside Project (Capital Project No. 86970).
4. Authorize the Acting Director of Public Works to manage and deliver construction of the Schabarum Park Bridge Project (Capital Project No. 86889); to award and execute consultant agreements, amendments, and supplements related to this project within the same authority and limits delegated to the Acting Director by your Board for County projects.
5. Authorize the CEO to manage and deliver construction of the Eastern Avenue Hillside Project (Capital Project No. 86970); to award and execute consultant agreements, amendments, and supplements related to this project within the same authority and limits delegated to the CEO by your Board for County projects.
6. Authorize the CEO to execute funding agreements with other jurisdictions and agencies, described herein, in order to transfer grant funding from the Project and Facility Development Budget for planning, development, and program activities.
7. Authorize a cash flow advance of \$2.4 million from the County's General Fund to the Alhambra Unified School District 2004 Series-A Debt Service Fund and establish a \$2.4 million Reserve for Long-Term Receivables.

## **PURPOSE/JUSTIFICATION OF RECOMMENDED ACTIONS**

### **Supplemental Budget Recommendations**

The actions recommended are necessary to budget the actual FY 2007-08 fund balances and the use of additional one-time funds, to further refine the estimates contained in the FY 2008-09 Adopted Budget, to provide sufficient appropriation to implement programs or changes in revenues, or to make miscellaneous adjustments with various funds. These adjustments could not be made prior to adoption of the FY 2008-09 budget since the actual FY 2007-08 fund balances and funds to be carried over to FY 2008-09 were not known and more recent information has become available.

### **Budget Economic Outlook**

Current economic developments have eroded a number of key revenue assumptions incorporated in the FY 2008-09 Adopted Budget and a more troubling economic outlook appears on the horizon with many economic analysts predicting the downturn will continue for the next 18 to 24 months. These trying economic times, coupled with budget uncertainties at both the State and federal governments, will continue to

challenge the County. As a consequence, we should take every appropriate action to ensure the County has sufficient reserves.

### **New Ongoing Program Changes**

Past budget practices of this office strongly discouraged the practice of increasing the County budget for new ongoing programs during the Supplemental Budget phase. Instead, the Supplemental Budget phase was used to close the prior year's accounting records and make minor ministerial or revenue offset changes to the budget. In more recent years, due to the strong growth in property taxes and other general purpose revenues, funding for new ongoing programs was considered during the Supplemental Budget phase. Now that the growth of property taxes and other general purpose revenues has slowed significantly, we are strongly discouraging recommendations of new ongoing programs during the Supplemental Budget phase unless they are critical or mandated. This change letter recommends a modest \$1.7 million increase to fund two (2) critical new ongoing programs, which are discussed in more detail below.

### **Deferral of Funding Recommendations**

In light of our current financial environment, we are deferring all new ongoing funding requests, except for the items above. In addition, we are recommending that \$87.2 million in additional fund balance, which is available for one-time use, be moved to the Provisional Financing Uses budget until analysts from our office can better gauge the impact on the national economy and on our property taxes and other general purpose revenues. We tentatively plan to return to your Board on January 27, 2009 with a full update on County revenues and expenses and with recommendations on deferred budget items.

### **State Budget Impacts**

We are also recommending that an additional \$100.0 million in one-time funding be also set aside in the Provisional Financing Uses budget to address the impact of the recently adopted 2008-09 State Budget. Specifically, this one-time funding is being set aside to provide bridge funding due to delays in the implementation of State budget reductions.

We plan to return to your Board later in the next thirty (30) days with recommendations to best align the County Budget with the State budget action.

### **Additional Measures to Manage Future Uncertainties**

Although the County's conservative budgetary approach has placed us in a better position to weather these turbulent economic times in the short term, additional measures need to be explored to manage these future uncertainties in the long term.

Our office has begun exploring the following measures which will enable the County to achieve potential savings:

- In partnership with County departments, our office will begin a review of new or expanded programs that received funding during the FY 2008-09 Proposed and Final Changes Budget phases. If departments have not initiated the program(s), or the programs are not of a critical nature, we will return to your Board with recommendations to defer them. Our office is currently developing a work plan for this measure and will report back in 30 days with a plan for Board approval.
- A countywide structured hiring freeze will be implemented. Our office is currently exploring various scenarios to maximize the cost savings and will present a plan for Board approval within 30 days.
- We will also be asking departments to begin an exercise to prioritize current programs in anticipation of the upcoming FY 2009-10 Proposed Budget. This will give departments and Board offices an opportunity to review programs for their efficiency and cost-effectiveness. Lower priority programs may need to be curtailed to fund higher priority programs.
- Departments will be asked to develop curtailment plans ranging from a three to seven percent (3% - 7%) reduction for the FY 2009-10 Proposed Budget. As part of the curtailment process, our office will also begin a review of departments' budgets to determine if they need to be "right-sized". This exercise will also incorporate the above-mentioned prioritization efforts. In times of fiscal crisis, all avenues of possible savings must be explored. It is important to note that no action will be taken until all options have been fully analyzed and discussed.

### **Capital Programs**

Approval of the recommended actions will authorize the CEO to execute funding agreements to transfer funding from the Project and Facility Development budget to: 1) Community Development Commission for the construction of a jogging path at Roy Campanella County Park; 2) the Beacon House Association of San Pedro for purchase of a building to enhance its Transitional Housing Program; and 3) Mountains Recreation and Conservation Authority for acquisition of open space located north of Rancho Corral Canyon Park.

Approval of the recommended actions will also, allow the Department of Public Works and the CEO to proceed with, and complete additional work on the Schabarum Park Bridge Project (Capital Project No. 86889) and the Eastern Avenue Hillside Project (Capital Project No. 86970).

### **Cash Flow Advance to Alhambra Unified School District Debt Service Fund**

During a recent school district general obligation bond sale, taxpayers of the Alhambra Unified School District (USD) were inadvertently over assessed and taxpayers of the Garvey Elementary School District (ESD) were under assessed over a three (3) year period. This error was precipitated by the unique configurations of the two districts.

As a result of this computational error, we are recommending that the Auditor-Controller be given the authority to make a cash flow advance of \$2.4 million to taxpayers of Alhambra USD Debt Service Fund. Included in this change letter is a one-time appropriation increase of \$2.4 million for this recommendation.

To minimize the future burden on Garvey ESD taxpayers, the recovery of unbilled taxes would be amortized over the remaining debt service period of the outstanding bonds. The recovery would be undertaken by adjusting future property tax rates, beginning with FY 2009-10 and concluding in FY 2028-29. We recommend that your Board establish a reserve for a long-term receivable in the amount of \$2.4 million.

The Auditor-Controller has developed a corrective action plan and will be reporting this plan to your Board under separate cover.

### **Implementation of Strategic Plan Goals**

These actions support the County's Strategic Plan Goal of Fiscal Responsibility.

### **FISCAL IMPACT/FINANCING**

#### **GENERAL FUND/HOSPITAL ENTERPRISE FUNDS**

The FY 2007-08 General Fund Budget ended the year with a \$1.8 billion fund balance, of which \$1.4 billion was committed as fund balance in the FY 2008-09 Adopted Budget. This leaves the General Fund with an additional fund balance of \$390.2 million. In a separate action, the Auditor-Controller will allocate the additional fund balance of \$390.2 million to the Appropriation for Contingencies. This additional fund balance is comprised of \$154.6 million needed to be carried over for projects and programs not yet completed in FY 2007-08 that were not included in the FY 2008-09 Adopted Budget (Carryover Fund Balance) and \$235.6 million that is available for one-time use (Available Fund Balance). There is no change in the fund balance for the Hospital Enterprise Fund.

**Carryover Fund Balance - \$154.6 Million Net Cost**

As referenced above, we are recommending that \$154.6 million in Carryover Fund Balance be incorporated into the FY 2008-09 Final Adopted Budget. Since these adjustments are financed with fund balance they are one-time in nature. Listed below are some the major recommendations:

- **Capital Projects** – A net decrease of \$12.5 million in carryover adjustments to various capital projects to account for higher than anticipated expenditures in FY 2007-08 and the allocation of departmental savings including: \$0.1 million to complete office improvements for the Office of Affirmative Action Compliance at the Hall of Administration; \$0.2 million to complete the buy down of the lease for the Department of Human Resources' Wilshire office; and \$0.9 million for the installation of trailers at the Department of Parks and Recreation's Regional Facilities Agency.
- **Extraordinary Maintenance** – A net decrease of \$0.2 million in carryover adjustments to account for higher than anticipated expenditures in FY 2007-08.
- **Project and Facility Development** – A net increase of \$38.7million in carryover adjustments to account for lower than anticipated expenditures in FY 2007-08.
- **Children and Family Services Title IV-E Waiver** – Sets aside \$29.0 million in reinvestment funding in the Provisional Financing Uses budget and \$15.3 million in the department's Assistance budget related to the Title IV-E Waiver. The savings set aside in the Provisional Financing Uses budget will be used offset future year costs under the waiver.
- **Katie A. Settlement** – Reflects \$8.8 million in unspent savings related to the Board-approved Katie A. Settlement Agreement Corrective Action Plan to be set aside in the Provisional Financing Uses budget. We will return to your Board with an expenditure plan for these funds as part of the implementation of the Katie A. Strategic Plan.
- **Homeless Prevention Initiatives** – Reflects \$12.2 million in unspent homeless prevention initiatives for the Homeless and Housing budget (\$11.4 million) and the Probation Department (\$0.8 million).
- **Community Programs** – Carries over \$8.9 million in unspent funds for priority projects and programs.
- **District Attorney** – Reflects \$5.5 million in carryover savings for the Bureau of Investigation Communication Project.

**Use of Additional Fund Balance - \$235.6 Million Net Cost**

In keeping with County budget policy, we are recommending that the uncommitted additional fund balance amount of \$235.6 million be earmarked for projects or expenditures that are one-time in nature, such as capital projects, extraordinary maintenance, one-time start-up costs or one-time purchases of a critical nature. The following highlights some of our recommendations that meet this criterion for the FY 2008-09 Final Adopted Budget:

- **State Budget Impacts** – Sets aside \$100.0 million in one-time funding in the Provisional Financing Uses budget to provide bridge funding for potential State budget impacts to the County. This will provide for a more orderly process to implement program reductions.
- **Economic Impact Deferral** – Sets aside \$87.2 million in one-time funding as a reserve until we can better analyze the impact of the economic downturn on the budget.
- **Department of Health Services (DHS) Public Private Partnership (PPP)** – Sets aside \$23.0 million in one-time funding and \$18.2 million from the Designation for Health Services Future Financing Requirements in the Provisional Financing Uses budget.
- **Clean Water Act/Urban Storm Water Runoff** – Allocates \$5.0 million of additional funding for compliance with the federal Clean Water Act through urban storm water runoff studies and improvements for unincorporated areas of the County. Also transfers \$8.0 million of existing funding from the capital projects budget to the Flood Control District, bringing the total amount to \$13.0 million.
- **General Relief (GR) Caseload Growth** – Increases the Indigent Aid budget by \$13.6 million due to significant caseload growth over the last 13 months. For the first six months of 2008 alone, GR caseload has increased on average 1.6 percent per month. We are earmarking one-time funding to address this increase since we believe the increase is largely driven by the current economic downturn, which are generally cyclical and that our recent history (1996-2008) of GR caseload changes indicate that sustained caseload growth rarely lasts longer than two years.

- **Capital Projects** – To provide \$1.3 million to fund a variety of capital projects including:
  - \$0.5 million - Replacement of rotted wood planks at Schabarum Regional Park, uncovered during construction of the Schabarum Park Bridge Project. The additional funding will increase the total project budget from \$1,294,000 to \$1,794,000.
  - \$0.75 million - Short-term improvements to stabilize the Eastern Avenue hillside in preparation for potential winter rainstorms concurrent with development of the long-term post-closure land use plan. The additional funding will increase the total project budget from \$1,370,000 to \$2,120,000.

### **New Funding Requirements**

As discussed above, we will be returning to the past practice of limiting the funding of new ongoing programs during the Supplement Budget phase. However, two (2) critical items, totaling \$1.7 million, require our immediate attention.

- **Animal Care and Control** – Reflects \$0.4 million in funding and adds 7.0 budgeted positions to help the department address a number of administrative, deficiencies that if not addressed will likely impact the department's core mission, and puts the County at risk for the loss of revenues and the mismanagement of County funds.
- **New Antelope Valley Courts** – The County of Los Angeles Superior Court recently opened a new felony and a misdemeanor court room in the Antelope Valley. These new court rooms will require funding increases for both the District Attorney (\$0.8 million and 8.0 budgeted positions) and Public Defender (\$0.5 million and 5.0 budgeted positions) to staff the new court rooms.

### **Revenue Offset Funding**

The following are major program changes to the Adopted Budget that we are recommending where appropriation increases or decreases are offset by a variety of revenue sources and results in no increase in net County cost (NCC):

- **Child Support Reduction in State Funding** – Reflects a \$16.3 million reduction in State Electronic Data Processing Funding and corresponding reduction in appropriation for the Department of Child Support Services due to the conversion of the automated statewide system. This State revenue reduction eliminates 31.0 budgeted positions.



- **Real Estate Recorder Revenue Reduction** – Reflects a \$3.7 million reduction in recorder revenues as a result of the downturn in the real estate market. To offset this revenue loss, the Registrar-Recorder/County Clerk is eliminating 59.0 budgeted positions.
- **Mental Health Provider Rate Increase** – Reflects a \$4.3 million increase in appropriation due to a ten percent (10%) rate increase for acute rates for contracted Medi-Cal fee-for-service psychiatric hospitals. This appropriation increase is fully offset with State and federal funding.
- **Mental Health Services Act** – Reflects a net addition of 6.0 budgeted positions and \$0.6 million in appropriation to facilitate the ongoing implementation of the Department of Mental Health's Deficit Mitigation Plan through continued transformation.
- **Sheriff Contract Cities** – Reflects an appropriation increase of \$5.1 million fully offset with revenue from contract cities that have requested increased service levels. This adjustment also adds 35.0 budgeted positions.
- **Homeland Security Grants** – Reflects an increase of \$34.6 million in the County's Emergency Preparedness and Response budget for a number of federal Homeland Security Grants.

#### **Department of Health Services (DHS)**

The Supplemental Changes recommendations reflect a total net budget for DHS of \$3.6 billion with 19,721.0 budgeted positions and \$707.2 million in NCC. Adjustments included in the DHS Supplemental Changes reduce the amount of funds from the Enterprise Fund Designation by \$12.1 million, in accordance with available fund balance as of the FY 2007-08 year-end closing for DHS. The Supplemental Changes recommendations also reflect a net reduction of \$0.2 million in NCC, primarily attributable to a reduction in Vehicle License Fee (VLF) revenue of \$5.2 million, partially offset by a one-time carryover of Tobacco Settlement funding for the PPPs of \$4.9 million from the FY 2007-08 year-end closing, and a one-time increase in NCC of \$0.1 million to provide funding for Live Scan investigations.

The Supplemental Changes recommendations also reflect:

- Reversal of the placeholder of \$120.3 million, which was included in the FY 2008-09 Proposed Budget to address the DHS budget deficit, to be offset by cost savings measures and revenue initiatives, as noted below.

- Net revenue increase of \$139.2 million, primarily related to increases for Cost-Based Reimbursement Clinic (CBRC) revenue of \$96.4 million, Measure B revenue of \$37.8 million, and Medi-Cal mental health revenue of \$9.0 million, partially offset by a reduction in California Healthcare for Indigents revenue of \$5.3 million and in Sales Tax Realignment revenue of \$0.8 million.
- Net savings of \$8.0 million for revised projections of Financial Stabilization savings primarily from: Information Technology operational efficiencies; reduced registry usage; standardization of operating room products and equipment; increased group purchasing rebates; reduced pharmaceutical costs; and administrative cost reductions.
- Reduction of \$4.5 million and 206.0 budgeted items per the revised MLK MACC staffing plan, reduced registry costs, and reduced revenue components based on the latest trend information.
- Reduction of 540.0 unfunded vacant budgeted positions at LAC+USC Medical Center to adjust the facility's budgeted staffing to historical levels, with an associated adjustment to budgeted salary savings, resulting in no change in cost.
- Increase of 30 additional contingency beds and 94.0 budgeted positions for LAC+USC Medical Center to be operated at Rancho Los Amigos National Rehabilitation Center, as necessary.
- Increase of \$0.4 million and 4.0 budgeted positions for the Juvenile Court Health Services, fully offset with additional intrafund transfer from the Probation Department to implement changes related to their Camp Redesign project.
- Increase of \$0.2 million and 3.0 budgeted positions to address College of Nursing and Allied Health accreditation deficiencies and to support the opening of a satellite campus of the School of Nursing at Olive View/UCLA Medical Center.
- Increase of 2.0 positions for the medical hub at MacLaren Children's Center in the San Gabriel Valley, to allow for an increase in the planned clinic services from three days to five days, 100 percent offset with additional CBRC and Department of Children and Family Services intrafund revenues.
- Use of one-time Tobacco Settlement funds of \$0.3 million available for PPP capital infrastructure and capacity development in under equity areas throughout the County, related to the April 22, 2008 Board action.

- Net increase of \$4.4 million and a decrease of 14.0 budgeted positions to reflect various budgetary adjustments. The net cost increase is primarily attributed to increased utility costs and adjustments to physician and non-represented nursing salaries. Position adjustments are primarily attributable to the reduction of vacant budgeted administrative positions.

As part of the FY 2007-08 closing, \$32.4 million in unspent funds, including \$0.1 million from the Department of Public Health (DPH), reverted to the Tobacco Settlement designation, as consistent with your Board's policy regarding unspent Tobacco Settlement funds.

Also in the FY 2007-08 closing, DHS identified a \$106.8 million surplus, which increased the balance in the DHS Designation to \$110.8 million. The use of \$122.9 million of the DHS Designation was previously approved by your Board in the FY 2008-09 Adopted Budget. The reduced total use of \$110.8 million in the Supplemental Changes would deplete the funds in the DHS Designation.

As noted above, we are recommending \$23.0 million in one-time fund balance and \$18.2 million in one-time funding from the Designation for Health Services Future Financing Requirements be set aside in the Provisional Financing Uses budget for DHS PPP.

### **Department of Public Health**

DPH's Supplemental Changes recommendations reflect a total net appropriation budget of \$776.4 million, with 4,370.0 budgeted positions and \$186.2 million in NCC. The Department's Supplemental Changes recommendations also reflect various ministerial program changes that are primarily revenue offset. DPH's budget request includes a \$0.9 million appropriation reduction that offsets a \$0.9 million projected reduction to the Department's share of State Realignment VLF revenue. In separate adjustments included in the Supplemental Changes recommendations, a NCC increase of \$3.5 million is reflected for DPH that consists primarily of \$2.3 million in one-time funding related to the use of available fund balance and \$1.2 million in ongoing funding related to Board-approved salaries and employee benefit increases.

The Supplemental Changes recommendations also reflect:

- Increased program costs of \$0.9 million, fully offset by intrafund transfers from the CEO, to support Homeland Security/emergency preparedness and response activities.

- Increased program costs of \$0.7 million, fully offset by an increase in Measure B Trauma, Emergency, and Bioterrorism Response revenue, to further support the development of disease and health event surveillance, laboratory detection, and investigation response activities related to potential acts of biological, chemical, and radiological terrorism.
- Decreased program costs of \$2.4 million, fully offset by decreases in intrafund transfers and enterprise fund revenue received from DHS, for the purposes of aligning the amount of laboratory services provided to DHS with actual experience.
- Decreased program costs of \$0.3 million, fully offset by decreases in intrafund transfers received from the Departments of Children and Family Services and Probation, for the provision of substance abuse treatment services.
- A net increase of 5.0 budgeted positions, fully offset by increases in State grant funding and license fees revenue and a decrease in services and supplies appropriation, to support or assist with smoking cessation efforts, management and compliance of the County's tobacco retail license, HIV surveillance, refugee health assessments, and design, implementation, and management of a Drug Medi-Cal billing application system.

#### **SPECIAL FUNDS – SPECIAL DISTRICTS**

Services and programs provided by Special Funds and Special Districts are generally financed by sources other than the General Fund. Revenue resources include State and federal subventions, property taxes, fines and forfeitures, fees and operating revenues. Below are the significant changes we are recommending to your Board:

- **Fire Department** – Reflects an additional financing requirement of \$16.9 million needed to fund increased salaries and employee benefits (\$8.6 million) for the addition of 53.0 positions for the opening of Fire Station 108 in the Fall (12), reinstatement of positions for Camp 15 that did not close (9), and implementation of a 4-person staffing plan at various fire stations (32), and negotiated salaries and employee benefit increases, as well as increases in services and supplies (\$2.2 million), fixed assets (\$0.4 million), other charges (\$0.7 million), and designations for capital projects (\$5.1 million); offset by additional fund balance (\$16.9 million) and increased revenues (\$0.1 million).
- **Public Works Road Fund** – Reflects a \$16.8 million increase in State Prop 1B revenues to the Road Fund. The revenue increase is used to increase services and supplies appropriation by \$2.8 million and supplement the Road Fund designation by \$14.0 million.

- **Public Works Flood Control District** – Reflects a \$27.0 million reduction in revenue and appropriation for non-reimbursement of claims related to the Los Angeles County Drainage Area Project.
- **Public Works Flood Control District** – Reflects a \$5.5 million increase in appropriation offset by increases in State and federal revenues related to the 2004-05 Winter Rain Storm disasters.
- **Public Works Sanitary Sewer Facilities** – Reflects a \$4.9 million increase in appropriation and revenue due to Board-approved rate increases to support maintenance activities in various sewer maintenance districts.
- **Health Services Hospital Services Account** – Reflects appropriation increase of \$4.4 million fully offset by revenue for Board-approved contract changes with various private hospitals.

## **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

### **Funding Agreement Authorization**

The proposed funding agreements are necessary to transfer the following:

- \$0.14 million to the Beacon House Association of San Pedro for purchase of a building to enhance its Transitional Housing Program. These funds were previously granted to another agency for a project that was subsequently cancelled; and
- \$0.3 million in capital project funds from Capital Project No. 77044 (various Second District improvements) to the Community Development Commission for the construction of a jogging path at Roy Campanella County Park; and
- \$0.5 million in capital project funds from Capital Project No. 77125 (various Third District Open Space Acquisition) to the Mountains Recreation and Conservation Authority for acquisition of open space located north of Rancho Corral Canyon Park in unincorporated Los Angeles County.

## **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Adoption of these recommendations will allow your Board to:

- Realign and appropriate funding based upon the necessary accounting adjustments between the estimates contained in the FY 2008-09 Adopted Budget and actual operating results of FY 2007-08.

- Provide sufficient appropriation to implement programs or changes due to refined revenue projections and identified needs.
- Make miscellaneous adjustments to various funds.

Respectfully submitted,



WILLIAM T. FUJIOKA  
Chief Executive Officer

WTF:DL:SK

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Attachments

c: All Department Heads

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